Ef 100 (4) 136(C)

IN THE HIGH COURT OF JUDICATURE AT BILASPUR (CHHATTISGARH)

W. P. NO. 5037 OF 2004

PETITIONER

Krishna Public School, Through Principal, Krishna Public School, Nehru Nagar East, Bhilai Nagar, District Durg [Chhattisgarh]

V E R S U S

RESPONDENTS

1. Municipal Corporation thru' Commissioner, Municipal Corporation, Bhilai ,District Durg [Chhattisgarh]

2. Property Tax Officer, Municipal Corporation,Bhilai, Distt. Durg [Chhattisgarh]

3. District Judge, Durg, District Durg [Chhattisgarh]

P.R. No. 5029/04
Presented by Shri Prateek Sinha
dated 23/12/04

WRIT PETITION UNDER ARTICLE 226/227 OF THE CONSTITUTION OF INDIA FOR ISSUANCE OF WRIT IN NATURE OF CERTIORARI, MANDAMUS PROHIBITION AND OTHER SUITABLE WRIT OR WRITS, DIRECTION OR DIRECTIONS, ORDER OR ORDERS:

...tfully submits as

(93)

उच्च न्यायालय, छत्तीसगढ़, बिलासपुर

मामला क्रमांक W.P. 5037/ सन् 2004

आदेश पत्रक (पूर्वानुबद्ध)

आदेश का दिनांक तथा आदेश क्रमांक	हस्ताक्षर सहित आदेश	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अंतिम आदेश
	7.1.2005 Shri Sanjay K. Agrawal, counsel for the petitioner. Shri R.S. Jaiswal, counsel for the respondents. Heard both the counsel. By this writ petition the petitioner has challenged the order dated 4.12.2004 passed by the District Judge, whereby the learned District Judge during the pendency of the appeal refused to grant the stay. Learned counsel for the petitioner submitted that the building in question is exempted from property tax as per the provisions of Section 136 (c) of the Chhattisgarh Municipal Corporation Act, 1956 (for short 'the Act'), and even then the respondents have imposed the tax and even 33% tax has already been realised, therefore, rejecting the stay application by the District Judge is illegal. On the other hand, learned counsel for the respondents submitted that the property is liable to tax. Having heard the learned counsel for the parties and having regard to Section 136 (c) of the Act, which envisages that buildings and lands or portions thereof used exclusively for educational purposes including schools, boarding houses, hostels and libraries are not liable to tax. Therefore, in view of the above provisions i.e. Section 136 (c) of the Act and facts and circumstances of the case, the impugned order passed by the District Judge is not in accordance with law, same is liable to be set aside and it is set aside.	

Gr. PRJ—FS/350—12/2000—50,000.

(94)

उच्च न्यायालय, छत्तीसगढ़, बिलासपुर

मामला क्रमांक W.P.5037/ **सन्** 2004

आदेश पत्रक (पूर्वानुबद्ध)

आदेश का दिनांक तथा आदेश क्रमांक	हस्ताक्षर सहित आदेश -2-	कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अंतिम आदेश
	Both the counsel have agreed that this petition may be disposed of with a direction to the District Judge to dispose of the appeal itself. As agreed to by learned counsel for both the parties and as the appeal is fixed for hearing on 17th January, 2004, therefore, it is ordered that the respondents should not take any coercive steps for realization of the remaining amount of assessed tax and also shall not en-cash the cheques given by the petitioner till passing of 15 days after decision of the appeal by the District Judge. The District Judge is directed to dispose of the appeal at the earliest. With the aforesaid direction, the writ petition stands disposed of. In view of this order, M.(W.)P.No.5254/2004 and I.A. No.9896/2004 also stand disposed of. Certified copy as per Rules.	Sd/- L.C. Bhadoo Judge

Soma